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Chapter No. 901
19/HR26/R219CS
AM / NN

HOUSE BILL NO. 325

Originated in House



Clerk

HOUSE BILL NO. 325

AN ACT TO AUTHORIZE THE GOVERNING AUTHORITY OF THE CITY OF COLUMBUS, MISSISSIPPI, TO LEVY A TAX ON RETAIL SALES OF BEER, ALCOHOLIC BEVERAGES AND PREPARED FOOD SOLD BY RESTAURANTS WITHIN THE CITY FOR THE PURPOSE OF FUNDING THE COLUMBUS-LOWNDES CONVENTION AND VISITOR'S BUREAU, THE PROMOTION OF COMMUNITY AND ECONOMIC DEVELOPMENT BY THE GOLDEN TRIANGLE DEVELOPMENT LINK, CITY AND COUNTY PARKS AND RECREATIONAL ACTIVITIES AND IMPROVEMENTS, AND OTHER COMMUNITY DEVELOPMENT AND TOURISM-RELATED EVENTS AND ACTIVITIES; TO AMEND CHAPTER 953, LOCAL AND PRIVATE LAWS OF 2011, TO REVISE THE COMPOSITION OF THE LOWNDES CONVENTION AND VISITOR'S BUREAU; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Whenever used in this act, unless a different meaning clearly appears in the context, the following terms shall have the following meanings:

- (a) "City" means the City of Columbus, Mississippi.
- (b) "County" means Lowndes County, Mississippi.
- (c) "Bureau" means the Columbus Lowndes Convention and Visitor's Bureau.
- (d) "Governing authority of the city" means the Mayor and City Council of the City of Columbus, Mississippi.

(e) "Prepared food" means food prepared on the premises of a restaurant.

(f) "Restaurant" means any place located within the municipal boundaries of the city where prepared food is sold whether for consumption upon the premises or not and which has annual sales in excess of One Hundred Thousand Dollars (\$100,000.00).

SECTION 2. (1) The governing authority of the city is hereby authorized to impose upon persons doing business within the municipal boundaries of the city a tax at the rate of two percent (2%) on the gross receipts of restaurants derived from retail sales of prepared food, beer and alcoholic beverages and on the gross proceeds of sales of other businesses derived from retail sales of beer and alcoholic beverages, excluding sales of alcoholic beverages upon premises covered by a package retailer's permit and sales of beer not for consumption on the premises. The governing authority of the city shall distribute the avails of the tax in the manner provided in this subsection (1). The proceeds of the tax shall be distributed as follows:

(a) Four Hundred Thousand Dollars (\$400,000.00) to the city, which amount shall be utilized thereby to fund (i) parks and recreational activities and programming within the city, (ii) parks and recreational improvements, including maintenance and repairs thereof, within the city, (iii) tourism, entertainment and

special events within the city and (iv) overhead costs associated with any of the foregoing;

(b) Three Hundred Thousand Dollars (\$300,000.00) to the county, which amount shall be utilized thereby to fund (i) parks and recreational activities and programming within the county, (ii) parks and recreational improvements, including maintenance and repairs thereof, within the county, (iii) tourism, entertainment and special events within the county and (iv) overhead costs associated with any of the foregoing;

(c) Two Hundred Fifty Thousand Dollars (\$250,000.00) to the Golden Triangle Development LINK, which amount shall be utilized thereby to fund the promotion of community and economic development in the city and the county, and overhead costs associated therewith; and

(d) Any and all of the remaining balance proceeds of such tax shall be distributed to the bureau, which amount shall be utilized thereby in the manner authorized by applicable state laws;

(2) Before the tax authorized by this act may be imposed, the governing authority of the city shall adopt a resolution declaring its intention to levy the tax and establishing the amount of the tax levy and the date on which this tax initially shall be levied and collected. This date shall be the first day of a month. Notice of the proposed tax levy shall be published once each week for at least three (3) consecutive weeks in a

newspaper published or having a general circulation in the city. The first publication of such notice shall be made not less than twenty-one (21) days prior to the date fixed in the resolution at which the governing authority of the city propose to levy such tax and the last publication shall be made not more than seven (7) days prior to such date. If, within the time of giving notice, twenty percent (20%) or two thousand (2000), whichever is less, of the qualified electors of the city shall file a written petition against the levy of such tax then such tax shall not be levied unless authorized by a majority of the qualified electors of such city voting at an election to be called and held for that purpose. Prior to the effective date of the tax levy approved as herein provided, the governing authority of the city shall furnish to the Department of Revenue a certified copy of the resolution evidencing such tax levy.

(3) Persons, firms or corporations liable for the tax imposed herein shall add the amount of tax to the sales price of goods described in subsection (1) of this section and, in addition thereto, shall collect, insofar as practicable, the amount of the tax due by them from the person receiving the goods at the time of payment therefor.

(4) The tax shall be collected by and paid to the Department of Revenue on a form prescribed thereby, in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions and all other provisions of Chapter 65,

Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(5) The proceeds of the tax, less three percent (3%) to be retained by the Department of Revenue to defray the costs of collections, shall be paid to the governing authority of the city, to be placed into a special fund hereby created separate and apart from any other city fund, on or before the fifteenth day of the month following the month in which collected.

SECTION 3. The provisions of Sections 1 and 2 of this act shall be repealed on July 1, 2023.

SECTION 4. Chapter 953, Local and Private Laws of 2011, is amended as follows:

Section 1. (1) There is hereby created the Columbus-Lowndes Convention and Visitor's Bureau, hereinafter referred to as the "bureau." The bureau shall be composed of nine (9) members who shall be known as directors.

(2) The composition of the bureau and appointments shall be as follows:

(a) The following members shall be appointed by the Mayor and City Council of the City of Columbus:

(i) One (1) * * * member * * * who shall serve for an initial term of one (1) year;

(ii) One (1) member * * * who shall serve for an initial term of two (2) years;

(iii) * * * One (1) member who shall serve for an initial term of three (3) years; and

(iv) One (1) member who shall serve for an initial term of four (4) years.

(b) The following members shall be appointed by the Lowndes County Board of Supervisors:

(i) One (1) * * * member * * * who shall serve for an initial term of one (1) year;

(ii) One (1) member * * * who shall serve for an initial term of two (2) years;

(iii) * * * One (1) member who shall serve for an initial term of three (3) years; and

(iv) One (1) member who shall serve for an initial term of four (4) years.

(c) The Mayor of the City of Columbus and the President of the Lowndes County Board of Supervisors shall jointly appoint one (1) member who shall be an at-large member and who shall serve for * * * an initial term of four (4) years.

(d) * * * Each succeeding * * * appointment of a member appointed pursuant to subsection (a), (b) or (c) of this subsection shall be made for a term of * * * four (4) years from the date of expiration of the initial appointment.

* * *

(* * * e) Any vacancy which may occur shall be filled in the same manner as the original appointment and shall be made

for the unexpired term. Each member of the bureau shall serve until a successor is appointed.

(3) Any member may be disqualified and removed from office for any one (1) of the following reasons:

(a) Conviction of a felony;

(b) Failure to attend three (3) consecutive meetings without just cause; * * *

(c) * * * Removal by the city council at any time, with or without cause, of an appointee appointed by the city council in accordance with subsection (2)(a) of this section;

(d) Removal by the county board of supervisors at any time, with or without cause, of an appointee appointed by the county board of supervisors in accordance with subsection (2)(b) of this section;

(e) Removal by joint agreement by both the Mayor of the City of Columbus and the President of the Lowndes County Board of Supervisors at any time, with or without cause, of an appointee appointed by the Mayor of the City of Columbus and the President of the Lowndes County Board of Supervisors in accordance with subsection (2)(c) of this section.

If a member of the bureau is removed for one (1) of the above reasons in this subsection (3), the vacancy shall be filled in the manner prescribed in this section.

(4) Before entering in the duties of office, each director shall enter into and give bond to be approved by the Secretary of

State in the sum of Ten Thousand Dollars (\$10,000.00), conditioned on the satisfactory performance of his or her duties. This bond premium shall be paid from the bureau's funds. Such bond shall be payable to the city and county and in the event of a breach thereof, suit may be brought by the city and/or county for the benefit of the bureau.

(5) When the directors of the bureau have been appointed and qualified, they shall meet in the City of Columbus after giving not less than five (5) days' notice of the time and place of such meeting, by regular mail, e-mail or other electronic form, directed to each member of the bureau at his or her regular address at the time of his or her qualification and posting bond. Such notice shall be given by the Executive Director of the Columbus-Lowndes Convention and Visitor's Bureau. The notice of the meeting may be waived if directors sign a written waiver of such notice. Any such waiver shall be attached to the minutes of such meeting.

(6) The directors shall elect from among themselves a chairman. The chairman of the council shall serve a term of not more than one (1) year, with the first election to be held at the first scheduled meeting after the members are appointed and subsequent elections shall be held annually thereafter. The person elected as chairman may serve consecutive terms. The bureau shall elect from its members a vice chairman, secretary and treasurer. The offices of secretary and treasurer may be

combined, if the bureau so decides. The bureau shall promulgate and adopt bylaws governing its operations and procedures. Five (5) directors shall constitute a quorum for the transaction of any business of the bureau.

Section 2. * * * The bureau shall be domiciled in the City of Columbus, Mississippi, and shall have the following powers:

(a) To exercise authority over matters related to establishing, promoting and developing tourism, conventions, special events and recreation within the City of Columbus and Lowndes County;

(b) To acquire, own, lease, furnish, equip, staff and operate any and all facilities and equipment necessary or useful in the promotion of tourism, conventions, special events and recreation within the city and county;

(c) To receive and expend revenues from any sources;

(d) To own, lease or contract for any equipment or office space useful and necessary in the promotion of tourism, conventions, special events and recreation;

(e) To sell, convey or otherwise dispose of all or any part of its property and assets in accordance with the general laws of the State of Mississippi providing for such disposal;

(f) To contribute funds for the operation of any visitor information center in the designated area for the repair, restoration, and maintenance of buildings and grounds owned by governmental entities and nonprofit corporations which would tend

to promote tourism, conventions and special events in the city and county; and

(g) To have and to exercise all powers necessary or convenient to effect any and all of the purposes for which the bureau is organized and created.

* * *

Section 3. (1) The bureau shall annually adopt a budget of receipts and expenditures. The first budget of receipts and expenditures shall be prepared and adopted by the bureau within thirty (30) days after the election of its first chairman and such budget shall constitute the budget for the remainder of the current fiscal year. Thereafter, the budget shall be on the same fiscal year basis as that of the city or the county.

(2) The bureau may borrow money to pay its operating obligations that cannot be paid at maturity out of current revenues from the revenues that it receives through the restaurant/tourism tax or other revenues, but the amount so borrowed shall in no case exceed the estimated income of the bureau as shown by the budget adopted prior to that time, and the income of the bureau, as shown by the budget, shall be dedicated and set aside to the payment of the indebtedness.

(3) The books of the bureau shall be audited annually by an independent certified public accountant who shall make a written report of his or her audit to the bureau and submit a copy of the report to the governing authorities and the State Department of

Audit. The audit shall be made and completed as soon as practicable after the close of the fiscal year and copies of the report delivered as required by this section within fifteen (15) days after the receipt thereof by the bureau.

SECTION 5. This act shall take effect and be in force from and after its passage.


PASSED BY THE HOUSE OF REPRESENTATIVES
January 21, 2019


SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
January 31, 2019


PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR


GOVERNOR

Feb 5, 2019
9:40Am